File No. 895

1934.

Collection No.

Mysore Residency
Bangalore.

Pros. Serial Nos. 1 – 9 – 10.

S.N. 7 & 10 destroyed 29/7/46

Subject.

Report on the list check of sanctions to Educational Institutions – 1933

Previous References.

file 168/1931

Later References.

Z. No. 1106/35

Z 1403-37

S. 97.—(Blue).

MFP—168S&P—(M-184)—11-8-34—60,000.

S.N. 5
P.U.C.

Letter No. O.A.330-11-465/33-34, dated the 8th December 1933.from the Accountant General, Madras, through the Inspector of Schools, Coorg & Bangalore

---

S.N. 1 of A

(1)

In October 1933, Mr. Thiruvengadasawmy Mudaliar, Accountant, Outside Audit Department, Madras, -- inspected the accounts relating to the sanctions, accorded by this Residency during 1932-33, of grant-in-aid to the educational institutions in the C.& M Station,Bangalore. The Inspector of Schools has now forwarded a copy of the report on this test-check with his replies. This report is to be -- returned to the Accountant General with Resident's Orders thereon.

Encl. to S.N. 5
P.U.C.

Para I of the Report

(2)

Please see Rule 34 of the Grant-in-aid Code for Indian Schools.
Page 8

The Inspector agrees to put on record a certificate as required by the Auditor.

Para II of the Report

-do-

The Inspector agrees to attest the statements as required.

-do-

(3)

Para III of the Report

The Inspector agrees to place in the files his formal approval.

Para IV

Para IV of the Report

(4) The Inspector may be asked to issue instructions similar to the proceedings of the Director of -- Public Instruction, Madras, for the guidance of the schools here.

(5) Para V of the Report

A register may be maintained in the Resident's Office as suggested.

Please see Article 37 of the Code of Regulations for European Schools Page 9

(6) Para VI(1) of the Report

The Inspector may be asked to attest the statements of ordinary attendance furnished by the -- schools.

Article 38 -do-

Para VI(2) of the Report

The Inspector may be asked to obtain full -- details of expenditure from the schools and send them to this office when recommending supplementary grants.

-do-

Para VI(3) of the Report

The Inspector may be informed that the statements of Income and admissible expenditure should be submitted by the schools concerned and he should scrutinise them before sending his recommendations

to

to this office.

Para VII of the Report

Though the Munl Accounts are audited by the Munl Auditor, it seems that we should also check before sanctioning grant from Govt. remenues. The -- Inspector may therefore be asked to call for a detailed statement of expenditure and scrutinise it recommending ~~them~~ before ~~fixing~~ the grant for the Municipal schools.

If approved orders on the above lines may be entered in the report against the Inspector's -- replies and the report returned to the Accountant General, Madras. A copy of the above note may also be sent to the Inspector for his information and necessary action.

Draft submitted.

(From para 1)

S. Singaroyan
16-2-34

PEN.
17.2.34

Seen

Please let me see actual draft orders on these lines. I should then like if possible to find an opportunity of discussing with Inspector before approval is given.

Lone 20.2.34.

Para. 11 on pre-page.

Draft II

A draft of the orders ~~of the Resident~~ suggested in the foregoin notes ~~are embodied in draft II~~ is submitted.

26. 2. 34

MCN.
26.2.34.

Secy

(From para 11)

(13)

With Inspector please see the draft of the orders which it is proposed to pass on the Report of the test check (draft II)? I want to meet the Examiner's objections as far as possible; but at the same time I do not want to embarrass Inspectors by the issue of any categorical instructions which he might find it difficult to comply with. I refer in particular to the draft orders on paras. VI and VII of the Report. Would compliance with these instructions cause much extra work or difficulty?

1.3.34

Inspector of Schools

Telo No. 1700, dt 2/3/1934

4/o.

(14) Para VI (3) of the ~~draft~~ should I think be deleted or modified. Statements of income and expenditure are always sent to you, as a reference to the file will show. Moreover, I could not make any recommendations at all without a very detailed examination - a matter of ~~four~~ or five weeks' work - of these statements. I do not see the point of the auditor's objection here.

(15) The second part of the auditor's report is probably being dealt with now, - I have already submitted it with my remarks. and I should be grateful for an opportunity to discuss all the points arising out of these Reports, with Secretary, before orders are issued.

KR
JVR
27/3/34

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
28 MAR. 1934
Rcvd. No. 3040.
File. No.

KW

Ref

W.O.No. ~~970~~ 970/4124.
27.3.1934.

Close
28/3

(13) Please see P.U.C. I and draft II and the foregoing notes from para 13.

The Inspector thinks that the orders on para VI(3) of the Accountant General's report contained in draft II should be deleted or modified. With his recommendation for payment of grants to European Schools, the Inspector generally furnishes only the financial statement* and in certain cases also a list** of miscellaneous expenditure What the Accountant General contemplates is the submission of details of various expenditure included in the financial statement and referred to in note (1) of Article 38 of the Code of Regulations for European Schools, just as is done in the case of Indian Schools under Article 34 of the Grant-in-aid Code for Indian Schools. If the information could be furnished in the case of Indian Schools, there is no reason why a similar procedure cannot be followed in the case of European Schools.

*slip (B)
**slip (C)
Page 9 of Code put up.
Page 8 of Code put up.

(17) Now please see P.U.C.* II which contains the 2nd part of the Auditor's report referred to in paragraph 15 of the Inspector's note. The several paragraphs of this report are examined below seriatim :-

*SN.6

Para 1.

(18) For the earlier report and reply referred to by the Inspector, please see para VI(1) of enclosure to P.U.C.I. The Inspector considers that it is a normal part of his duties during annual inspection of schools to check the attendance. This is quite so. Under Article 21 of the Grant-in-aid Code the management has to fill up a statement (Appendix C of the Code) showing the

the teachers employed and the average attendance of pupils and submit it to the Inspector on the day of the inspection. The Inspector has to compare it with the registers and satisfy himself that the entries therein are correct. Under rule 24 of the Grant-in-aid Code the Inspector is also vested with discretion to relax the attendance rule in special cases. The Acct.-General requires a record in the relevant files of the Inspector's office that he is satisfied that the schools have fulfilled the conditions of grant. The following orders may perhaps issue :

" The Inspector takes action under Article 24 of the Grant-in-Aid Code with due regard to the result of his inspection under Article 21 and unless he is satisfied that a school fulfills the conditions of attendance he is not expected to recommend grant for such schools except in special cases which should be placed on record."

(19) Para 2.

Please see Article 34(ii)(a) of the Grant-in-Aid Code for Indian Schools. The Inspector has already asked the schools to furnish the statement of loss of fee income. The following orders may issue :-

" The statement of loss of fee income should invariably be furnished."

(20) Para 3.

His earlier replies referred to by the Inspector is contained in para III of the report received with P.U.C. I. The Inspector has agreed to place in the files his formal approval to the scheme in each school. The following reply may perhaps issue:-

"The

"The scheme is approved by the Inspector ~~of~~ for scholarships and fee remission referred to in Article 34(ii)(b) of the Code should be made available for audit."

Para 4.

(21) The deviation of the sanction of the Hon'ble the Resident is irregular. Objection (c) is not covered by the fact that Resident had previously sanctioned the purchase of the table. As the total grant sanctioned by the Resident has not however, been exceeded the sum of Rs,5/- need not be recovered. The following reply may perhaps issue:-

" The deviation of the sanction accorded by the Hon'ble the Resident was irregular. It should not recur. As the net grant sanctioned by the Hon'ble the Resident has not been exceeded by the purchase of the demonstration table at higher cost, the excess of Rs.5/- need not be recovered."

Para 5.

(22) The Inspector has met the objections in para 5 (a) and ~~(b)~~ 6(i) by convincing reasons and regrets the mistake pointed out in para 5(b)(ii). The following reply may issue :-

"Para 5(a). The action proposed by the Inspector is approved."

Para 5(b)(i). "The Hon'ble the Resident agrees with the Inspector that there is no case for the recovery of the amount.

(ii) The excess payment for broken period calculated to the nearest month namely Rs.16/- must be recovered."

Para 6.

Para 6.

(23)

There are no specific orders relating to the method and objects on which cadet grants should be spent. The Inspector says that the amount given as cadet grant is deducted from the expenditure on games etc., when assessing teaching grants and thereby the interest of Government is fully protected. The following reply may issue.

"As the interest of Government is fully protected as explained by the Inspector the question of recovery does not arise".

Para 7.

(24)

The Inspector has power to sanction special grant up to Rs.200/- towards the purchase of school furniture and apparatus, books for school libraries etc., vide Article 44(b) read with Article 44 (f) of the Code of Regulations. The following reply may perhaps issue.

"The Inspector is competent to sanction the grant under Article 44 (b) read with article 44(f) of the Code of Regulations for European Schools".

Para 8.

(25)

In the absence of specific provision in the Code of Regulations for European Schools for payment of furniture grant to the Homes (Hostels) attached to the Schools, it seems the sanction of the Resident should have been obtained before payment of furniture grant was made to the Home attached to the school in question. The following orders may perhaps issue.

"The Hon'ble the Resident is pleased to accord his sanction to the payment of the grant. Such cases should be submitted to the Resident for sanction in future.

Draft III containing the orders suggested above is

is submitted for approval. Draft IV returning the report to the Accountant General, Madras with the orders of the Resident is also submitted.

(26)

The Inspector wishes to discuss all points arising out of the Report before orders are issued. If approved the file may be sent u.o. to the Inspector so that he may come and see the Secretary when convenient.

12.5.34

(from para 13)

Encls to P. w & I

(27)

Para.V of Report I.

The register referred to in this para will be maintained by the clerk who deals with Educational matters with effect from the 1st April 1934. Separate pages will be allotted for grants under various heads as suggested by the Accountant General, Madras.

Para VI (3).

In the circumstances stated by the Inspector of Schools in para 14 of the notes, para VI (3) of the draft II may be altered as follows:-

"Para VI (3).

In the circumstances explained by the Inspector of Schools, the present procedure may continue."

(29)

Para 6 of Accountant General's Report.

Cadet grants.

Please see letter from the Government of India, in the Foreign Department No.376-I.A., dated the 29th January 1906 in which the schools in the Civil and Military Station, Bangalore were allowed to draw Cadet grants with-out any restrictions. The expenditure is met from Central revenues.

S.N. 17
348-95
(M)

The

The following reply may, if approved be sent to Accountant General, Madras:-

"A copy of letter from the Government of India in the Foreign Department No.376-I.A., dated the 29th January 1906, sanctioning the payment of Cadet grants to schools in the Civil and Military Station, Bangalore, is enclosed. As there is no mention in the letter of the method in which these grants should be utilised, it is proposed to take no action on this para." The file may now be sent U.O. to the Inspector of Schools as suggested in para 26 of notes.

T.N.T.
21-5-1934

(From para-16)

Secretary.

S.N.17
348-25
Reign (M)

(30) There must a few slight verbal alterations in draft III. But I do not like the last sentence of our reply on para 8 in that draft. I agree with Inspector that the word "school" in Article 44 (6) should be held to connote "school and hostels, if any, attached thereto"; and if audit is not prepared to accept this interpretation, we must see about making the necessary amendment to the rule. It is absurd that Inspector should be empowered to sanction furniture grants for schools but should have to obtain the

special sanction of the Board if the grant is to be made to the hostel attached to school.

CGhe
14.7.34

IGK 17/7

(31)

The reply on para. 8 in draft III has been revised on the lines of para. 30 of notes.

It is for orders whether the file may now be sent to the Inspector U.O. as suggested in para. 26 ante.

HMCain
17.7.34

T.N.T.
17-7-34.

Secy

(32)

The drafts all seem to be in order now; and I think that they might very well issue. Inspector of Schools should however see them first. If there are any points which he would still like to discuss before the drafts issue, I can discuss them with him any morning next week.

CGWilson
19.7.34.

U.5047
20/7/34.

The Inspector of Schools, Coorg and Bangalore, U.O.

I discussed this with Inspector Schools this morning. There are two points to which he still takes objection; and I fully agree with his point of view on both of them. See my red ink remarks on items VI (1) and VII in the margin of draft II. The Inspector is already doing all that can be expected of him; and it is both unnecessary and impracticable to expect him to do any more. Every school has its own auditor. If the Inspector is to be expected to carry out a check of all figures and calculations down to the smallest original detail, he will become nothing but an auditor of school accounts and will be abandoning his proper functions of inspection and control.

Clow

6.8.34

Red ink remarks on item VI(2) in the margin of draftII

(34)

* Please see page 30 of slip (B)

By ' atestation ' is meant certifying by counter-signature of the statement of attendance that the Inspector is satisfied that the figures furnished are correct.

(x) Page 8 of endorsement 6 pn c I

The Inspector says that it is the normal part of his duties during inspection to check the attendance returns. Therefore whether or not the Inspector attests the ~~xkn~~ statement, the fact that he recommends the grant on the basis of the figures furnished by the management means that he is satisfied that the figures are correct. The reply to item Vi(1) may be altered as follows:-

" As the Inspector is responsible for the accuracy of the figures on the basis of which he recommends the grant it is not necessary that he should attest the figures."

Red ink remarks on item VII in margin of draft II

Page 9 of endt. 6 pn c I (35)

S.N.S/A of (T)

The A.G. wants details of the total monthly expenditure shown in the statement furnished by the President, Municipal Commission, which accompanies the Inspector's recommendation for grant. The statmment in this case is furnished by the President, Municipal Commission. As the Commission have their own auditor to check their accounts, it is not likely that there can be any mistakes in the figures furnished by them. If this view is approved, the reply to item VII may be altered as follows:-

" As the figures relating to expenditure in this case are furnished by the President, Municipal Commission, and as the Commission have their own auditor to check their accounts, a further check in respect of details on the part of the Inspector does not seem called for."

9.8.34
T.N.T.
11-8-34.

Secy.

(36) I have slightly expanded the reply suggested in para 34 above. The drafts may come later.

Clive

28.8.34

Immed S.W.3 L.6.

Notice
C.N. 748
distributed
29/7/45

CORRESPONDENCE.

SN I

No. O.A.33C-11-465/33-34 Office of the Accountant-General,
Fort St. George, Madras, 8-12 1933.

From

The Accountant-General,
(O.A.D. Section),
M A D R A S.

To

The Secretary to the Hon'ble the Resident in Mysore
Bangalore

Through The Inspector of Schools, Bangalore

GOVT OF THE [illegible]
11 DEC. 1933
No 5076

Sir,

I have the honour to forward herewith in duplicate the report (~~with appendix~~) on the ~~inspection of the accounts~~ test check of sanctions to grants-in-aid to Educational Institutions, in Bangalore and to request that you will be so good as to return one copy of the same at an early date with the replies of the Inspector and your orders thereon.

2. The ~~accounts from~~ sanctions accounted during 1932-33 ~~to~~ were generally examined ~~and~~ including the ~~initial accounts of~~ test audited. The audit was conducted by Mr. P.R. Thiruvengadaswami Mudaliar, Accountant, Outside Audit Department, in accordance with the rules on the subject.

3. ~~Important irregularities~~ and omissions have been included in the report proper and the ~~minor defects~~ noticed during audit, in the appendix. Special attention is invited to paragraphs of the report.

~~4. The general state of the accounts was~~

OFFICE OF THE RESIDENT IN MYSORE
BANGALORE. SS.
31 JAN 1934 PM
Regd. No. 1032
File No. 342/33

I have the honour to be,
Sir,
Your obedient servant,

EXAMINER,
(Outside Audit Department).

No. ~~Endt. No. O.A.~~ dated

Copy of the letter only forwarded to
~~for information and necessary~~ action.

E.T.K. 200 copies,
21-9-'33.

~~Examiner (O.A.D.)~~

Remarks by Accountant General.

Teaching grants - Secondary Schools.

On page 8 of Code. Put up (L)

Under Clause (ii) (a) of Rule 34 of the Grant-in-aid Code for Indian Schools a grant equal to the loss in fee income on account of the award of fee concessions under Rule 92 of the Madras Educational Rules is payable to the management. Of the 6 schools for which grants were sanctioned in proceedings No. 552 dated 21-1-1933 of the Hon'ble the Resident in Mysore (vide statement enclosed) statements showing the loss of fee income were furnished by the management only in three cases while in respect of the others the statements were prepared by the Inspector's office. With a view to enable the sanctioning authority to satisfy itself that the grant is actually admissible under the rules, it seems desirable that the applications for grants should be accompanied by statements in suitable form (to be prescribed) showing the loss of fee income and their correctness certified to by the Inspector of Schools from an inspection of the original records in the school at the time of annual inspection.

S.N. 19 271-31 (8) (removed.)

Noted.

II The above suggestion regarding the preparation of statements by the management and their attestation by the Inspector of Schools from an inspection of the original records will also hold good in respect of the grant admissible under rule 34 (ii)(b) ibid.

On page 8 of Code further.

III. Rule 34 (ii) (b) further requires that the scheme for scholarships and fee remissions allowed by the management should have received the prior approval of the Inspector.

No. & item. | Remarks by Accountant General.

There is nothing on record to indicate either the existence of any scheme regulating the grant of scholarships and fee remissions by the management or whether the prior approval of the Inspector had been obtained thereto.

If an approved scheme is not followed, by the management in the grant of scholarships and fee remissions, it should be required to formulate a scheme and a copy of the scheme as approved by the Inspector kept on record in his office for check of the statements of expenditure furnished by the management with a view t see that the scheme is not deviated from.

IV St. Joseph's Indian High School - Statement of Contingent expenditure.

It is observed that the following items of expenditure have been taken into account in arriving at the grant for the school.

	Rs.	A.	P.
1 - 7 Mr. Srikantayya for preparing annual and financial statements.	10	0	0
5 - 7 Subscription for Mr. Rama Rao's farewell entertainment.	10	0	0
21-7 Garlands for Delegate and Bishop.	8	0	0
3-10 (Reference books for teachers.)	26	0	0
12/10.	40	0	0
13/2 Mr. Narain Rao.	1	14	0

Extracts noted below from the proceedings of the Director of Public Instruction, Madras will show the practice obtaining in Madras:-

"14. Servants including writer - Expenditure under this item should not include allowances, pensions etc.

5)

No. of item.	Replies by Inspector of Schools.

Forwarded with the following observation:-

Para I. The Audit Officer's statement that only 3 schools furnished the required statement is not correct. I find in my files that of the 6 schools concerned, the statement of one only (that of the Goodwill Girls' High School) was worked out in this office (in order to save time) from the full details supplied by the school. I test-checked these statements at the time of my inspection. I will put on record a certificate to this effect in future. I cannot do more in the time at my disposal. The accounts of the schools are presumed to be audited by the Auditor who signs the financial statement.

Para II. The same remarks apply to the Audit Officer's observations on this para.

Para III. The scheme in actual practice is that concessions under Rule 34(ii)(b) are given to those poor children who do not belong to a backwardclass and who therefore cannot get fee concessions under Rule34 (ii)(a). I will place in the files my formal approval to this scheme in the case of each school.

No. item. | Remarks by Accountant General.

"18. Contingencies - Charges on account of T.A. price distribution - processions, anniversaries, school day celebrations - Puja expenses - presents for New Year cost of garlands - erection of pandals for reception and other incidental charges connected therewith etc. will be disallowed. The practice to show lump expenditure for several items which may include certain inadmissible charges should be stopped lest the entire claim thus shown should be disallowed ".

"19 ------- If no details are furnished etc. the expenditure will be disallowed".

According to the Madras practice the above items cannot be included in the admissible expenditure. It is suggested for consideration whether instructions similar to the above proceedings may not be adopted in Bangalore.

V

Audit of Grants-in-aid

The Hon'ble the Resident's Office - Bangalore.

The sanctions granted by the Hon'ble the Resident during the year against the provisions made in the budget are not recorded in a separate register at present. As such a register would help the Secretary in regulating the sanctions during the year it is suggested that a register may be opened from 1933-34 onwards, separate pages being allotted for grants under the various heads.

VI

Ordinary and supplementary grants -

European Schools.

(1) The ordinary grant payable to European Schools under rule 37 of the Code of Regulations for European Schools is calculated with reference to the number of European scholars in ordinary attendance. A statement of ordinary attendance is furnished by each

school

No. of item.	Replies by the Inspector of Schools.

Para IV. The Hon'ble the Resident is the sanctioning authority for these grants and although I disallow a certain number of items before recommending the grant payable to a certain school the decision as to admissibility of the items referred to rests with the sanctioning authority. Detailed statement of all contingent expenditure are sent along with the financial statements when grants are recommended for sanction. The items noted are incidental expenses which are of a kind certain to be incurred in any school. The rule laid down by the Director of Public Instruction does however serve as a guide in this matter and I shall follow its instructions in making future recommendations.

No. item.	Remarks by Accountant General.

school along with the financial statement. As the admissibility of the grant depends upon the attendance it would appear necessary that before sanction is accorded the correctness of the figures furnished by the school is verified and attested by the Inspector of Schools.

XX. (2) The supplementary grant payable under rule 38 ibid should not exceed the difference between the admissible expenditure and the income of the school under Note (1) to clause (b) of the above rule admissible expenditure comprising such expenditure on teaching staff and establishment rents etc. as the Resident considers reasonable. It is, however, found that no details are received along with the financial statement as in the case of Indian schools, to enable the department to scrutinise whether the expenditure includes any items that cannot be considered reasonable. As the authority competent to determine whether an item of expenditure is admissible or otherwise has to satisfy himself before the grant is sanctioned about its correctness, the details should invariably accompany the financial statements.

VI (3) At present the income and admissible expenditure are worked out by the Inspector but Note (1) quoted above appears to contemplate the submission of these statements by the management, it being left to the sanctioning authority to decide whether which item is reasonable and which not.

VII. Educational grants for the Municipal Girls' School - Bangalore - 1932-33.

S.N. 6 285-31 9/(T)

A sum of Rs.14,941-0-0 was sanctioned as grant for the maintenance of 6 Municipal Girls' Schools during 1932-33 by the Hon'ble the Resident in his proceedings No. 2438 dated 22-3-1933

and

No. of item.	Replies by the Inspector of Schools.

Para V. Applies to the Hon'ble the Resident's office.

Para VI. It is a normal part of my duties during inspection to check the attendance returns. I am therefore responsible for the accuracy of these statements. I do not consider that a particular certificate in this matter is necessary.

Sub-para 2. Details as to the expenditure on staff are contained in the Inspection Reports which details are verified by me at the time of inspections. Details of contingent and other expenditure are also checked from the school account books at the time of inspections. When the contingent and other expenditure is considerable, schools usually submit details to this office with their financial statements. These details are sent to you when sanction for the grants is applied for. I will see that all schools give details for contingent and miscellaneous expenditure in future. Certain items are always disallowed in this office and my recommendations are made only after a close examination of all expenditure.

Sub-para 3. Although the financial statements are sent to you, the figures I give as admissible income and expenditure, when making my recommendations for grants, are worked out by me from the details given, since I am in a position to understand the necessity for the various items of expenditure and their exact implication. The Hon'ble the Resident's Office can check my recommendations from a scrutiny of the details supplied (1) in the Inspection Reports (2) in the financial statements submitted and (3) in the details of contingent and Miscellaneous expenditure sent with the financial statements. I see no necessity for a change in the present procedure.

No. item.	Remarks by Accountant General.

and the amount was fixed with reference to the recommendations of the Inspector of Schools in para 2 of his letter 909/71-M dated 15-3-1933.

S.IV.S-285-31 7(T)

The Inspector of Schools Bangalore did not however call for detailed statement of expenditure for 1931-32 and scrutinise the same before recommending the supplementary grant for that year for sanction as is evident from para 2 of his letter referred to above. The sanction to the payment of supplementary grant on the basis of figures furnished without checking how the same has been arrived at end of fixing the grant for the current year on that basis is not in order. In future the Inspector may be instructed to call for a detailed statement of expenditure and scrutinise the same before fixing the grant for a year. The detailed statement may also be produced for audit in future.

Sd. S.C.Sen
7/12

for Examiner, O.A.D.

O/C

(11)

4D

Item No. of item.	Replies by the Inspector of Schools.

Para VII. A statement was supplied to me by the President, Municipal Commission, on the basis of which I made my recommendations in this matter. The municipal accounts are audited by the Audit Officer and I do not consider that any further check on my part is necessary.

Sd. F. Edmonds,

Inspector of Schools,
Coorg and Bangalore.

No. 227/6-31
30-1-1934.

O/C

#

42

Statement referred to in Para I.

Name of Institution.	Admissible grant under rule 34 (ii)(a).
	Rs. A. P.
1. St. Joseph's Indian High School.	2467 15 0
2. R.B.A.N.M's High School.	126 4 0
3. Goodwill's Girls' High School.	2108 2 0
4. C.V.S. Sabha School.	275 8 0
5. St. Aloysius' Secondary School.	1099 0 0
6. Wesleyan Secondary School.	92 12 0

BJ

Letter from the Under Secretary to the Government of India in the Foreign Department, No.376-I.A., dated the 29th January 1906.

---:O:---

I am directed to reply to Mr. William's letter No.5524, dated the 25th September 1905, recommending that the schools in the Civil and Military Station of Bangalore be allowed to draw Cadet Grants.

2. In the circumstances explained this proposal is sanctioned. But as it would not be equitable to debit expenditure on an object of this nature to the revenues of the Civil and Military Station of Bangalore, the grants will be charged to Imperial revenues.

---:O:---

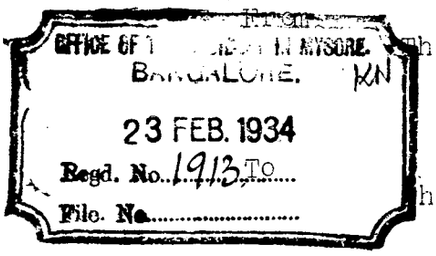
"C O P Y"

d/c

SUPERINTENDENT, RESIDENT'S OFFICE.

BJ

No. O.A. 330-11-5234/33-34 Office of the Accountant-General
Fort St. George, Madras, 19.12



From

The Accountant-General,
(O.A.D. Section),
M A D R A S.

To the Secretary to the Hon'ble the Resident in Mysore
Bangalore

Through The Inspector of Schools, Coorg and Bangalore

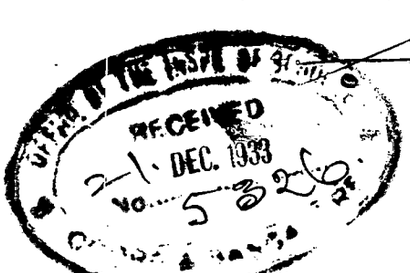
Sir,

I have the honour to forward herewith in duplicate the report (~~with appendix~~) on the ~~inspection~~ test-check of the ~~accounts~~ Sanctions & Grants-in-aid ~~of~~ accounts of Educational Institutions and to request that you will be so good as to return one copy of the same at an early date with the replies of the Inspector and your orders thereon.

2. The ~~accounts from~~ Sanctions accounts during 1932-33 ~~to~~ were generally examined and ~~including~~ the ~~initial accounts of test audited.~~ The audit was conducted by Mr. P.R. Thiruvengadaswami Mudaliar Accountant, Outside Audit Department, in accordance with the rules on the subject.

3. ~~Important irregularities and omissions have been in-~~ cluded in the report proper and the minor ~~defects~~ noticed during audit, in the appendix. Special attention is invited to paragraphs of the report.

~~The general state of the accounts was~~



I have the honour to be,
Sir,
Your obedient servant,

C.R. Ganesan

EXAMINER,
(Outside Audit Department).

19.12.33

No. Endt. No. O.A. dated

~~Copy of the letter only forwarded~~ to
~~for~~ information and necessary action.

E.T.K. 200 copies,
21-9-'33.

~~Examiner (O.A.D.)~~

Audit Notes on the Test Check of sanctions to
Grants-in-aid for Educational Institutions, Bangalore.

---:O:---

Period of Inspection: 30-9-33 to 3-10-33.

No. of item.	Remarks by Accountant General.

Audit Notes on the Test check of sanctions to Grants-in-aid for Educational Institutions, Bangalore.

--:O:--

1. Under Rule 24 of the Grant-in-aid Code for Indian Schools in the Civil and Military Station, Bangalore, a grant is not admissible to an institution which had not for the previous official year an average daily attendance of 45 pupils; and under Rule 25 ibid, the institution must have met on 180 school days each year to render itself eligible to receive the full year's grant. It is seen from the papers that the information in respect of the two rules was obtained from the educational institutions themselves, but not checked independently by the inspecting authorities at the time of annual inspection. Besides the average daily attendance furnished by certain schools was for the whole school and not for forms I to III for Middle Schools or for forms IV to VI for High Schools as required by Rule 24 Ibid. It would appear necessary that the Inspecting Officers should satisfy themselves about the fulfilment of the conditions laid down in the two rules at the time of their annual inspection of the schools and keep a record to this effect in the relevant files of the office of the Inspector of Schools.

2. Statement showing the loss of fee income on account of fee concessions under Rule 92 M.E.R.

The correctness of the statement furnished by the St. Joseph's Indian High School cannot be checked in the absence of information about the particular backward community to which the pupils belong and their number. This may kindly be arranged to be furnished in future statements. No such statements were at a ll received in respect of Goodwills' Girls High School and C.V.S.Sabha School.

No. of Item.	Replies by the Inspector of Schools.

Para 1. I have to repeat what I said in reply to a similar criticism in the Audit Officer's earlier report. The main purpose of my inspections is to satisfy myself that the school satisfies the conditions for recognition and aid as prescribed by the Code. The checking of the attendance returns to see that the minimum average daily attendance and the minimum number of school days are exceeded is part of the routine of my inspection. If a school failed to comply with the conditions prescribed by the Code, I should mention the fact in my Report and take action. I do not consider it necessary to record in my office files that such routine checks have been made.

Para 2. I have already asked schools to furnish this statement for record in my office in future.

No. of item.	Remarks by Accountant General.

3. Grant equivalent to half the expenditure incurred on scholarships and fee remissions under Rule 34(ii)(b) of the Grant-in-aid Code for Indian Schools.

The Rule requires that the scheme for such scholarships and fee remissions formulated by the school authorities should be approved by the Inspector. No information is available as to what the scheme in each case is, and whether it has had the prior approval of the Inspector. It is desirable that the information should be available in the files so as to facilitate a check as to the admissibility of the grant paid.

4. Grants for furniture, books and appliances.

Srimathi Kamalabai Girls' High School, Bangalore.

In his letter No. 5937/338-1931 dated 6th September 1932, the Secretary to the Resident in Mysore, conveyed the sanction of the Hon'ble the Resident to the payment as a special case, of a grant of Rs.1,470/- towards the purchase of furniture for the use of the school. The sanction was deviated from by the Correspondent as shown below:-

(i)

Original sanction.			Actual purchase.			Excess.	No.	Rate	Total Rs.
Dual desks	15	420	Dual desks	20	560	Dual desks.	5	28	140
Tables	2	40	Tables.	4	80	Tables.	2	20	40
Chairs.	3	30	Chairs.	5	50	Chairs.	2	10	20
		490			690				200

(ii) Shortage (due to purchases not having been made).

2 Science cupboards.	150
1 Almirah	55
1 Demonstration Table.	150
	355

Against the grant for Rs.1,470 sanctioned by the Hon'ble the Resident, purchases to the extent of Rs.1,315/- were made and

No. of item.	Replies by the Inspector of Schools.

Para 3. Please see my remarks on the same point in the Audit Officer's earlier Report.

Para 4. Mr. Mohiyuddin, who was then in charge of this office, probably considered that the deviations were not important enough to require fresh sanction. No other such deviation has been allowed by this office.

With regard to the sanction of a grant of Rs.155 (on production of the necessary vouchers) for a demonstration table, I treated this as a fresh sanction. It is within my financial powers to make such a grant.

The

a bill of cost sent to the Inspector of Schools. The deviations were approved by the Inspector in his Proceedings No. 2633/2-24 dated 30-9-1932 and payment of the grant of Rs.1315/- was authorised. The balance of Rs.155/- out of the original sanction of the Hon'ble the Resident for Rs.1470/- was paid later on for the purchase of a demonstration table at a cost of Rs.175/-.

(a) The amount of grant that can be paid for the demonstration table should not exceed Rs.150/- the amount specified in the original application. The excess of Rs.5/- paid has to be recovered.

(b) The authority empowering the Inspector to sanction the deviations referred to may kindly be quoted. The code does not seem to provide for such deviations.

(c) Rule 50 (IV) of the Grant-in-aid Code for Indian Schools lays down that grants shall not be given for articles regarding which the Inspector has not been consulted and for which aid has not been promised previously to purchase or manufacture. This provision has not been fulfilled in respect of the deviations referred to in (i) above. It may please be stated how grant was given in respect of this item.

5(a) Boarding Grants - St. Agnes School, Bangalore.

Under Rule 41 (a) Code of Regulations for European Schools, every pupil on whose account a grant is claimed must produce a certificate of destitution from the Magistrate of the District concerned. Statements I and II will show that some of the pupils left the home in the middle of the academical year and some other pupils were substituted, but the certificates obtained were from 26-5-1932. Thus it will be seen that from the dates of the substitution to 2[illegible]-1932 the grants drawn were not covered by the destitution certificate nor was the previous approval of the Inspector of Schools obtained

No. of item.	Replies by the Inspector of Schools.

no objection (c), refers to articles other than demonstration table.

The fact that the Resident had previously sanctioned the purchase of such a table covers the objection in sub-para (c) except that the table subsequently purchased was slightly more expensive than had been estimated. I do not consider it necessary to insist upon the recovery of the Rs.5/-.

Para 5(a) The objection in the case of the children mentioned in the statement I appears to be that they have been substituted for others drawing the grant without my previous approval. I do not consider that this objection is valid as admissions into the Orphanage do not require my approval. The objection in respect of the grants sanctioned on behalf of the children mentioned in statement II appears to be that as the destitution certificates were granted on 26-5-1932 the grants could not be made applicable from a prior date. But it must

22

No. of item.	Remarks by Accountant General.

obtained in the cases of the pupils substituted for those who left the Boarding house. Necessary instructions may kindly be issued to Correspondents of Schools so that these defects may not recur.

(b) Boarding Grants for 1932-33 St. Agnes School.

(i) Boarding Grants were sanctioned in respect of Aileen D'Costa and Enid D'Costa from 16-5-1932 to the end of March 1933 and a sum of Rs.176/- was fixed as the amount due to them, taking the period of stay in the home as 11 months. As however they stayed in the home for only 10 months and 16 days each, the amount payable to them at Rs.8/- per mensem is only Rs.168-4-0 and there has therefore been an excess payment of Rs.7-12-0 in these cases. This amount may be recovered from the management as grants are apparently to be calculated only with reference to the actual period of stay in the home.

(ii) In the following case grant was paid for 1931-32 in advance at the beginning of the year. When the member left the home on 10-12-1931 substitute was taken in his place after some interval.

(a) The boarding grant drawn by the correspondent for the period for which there was no boarder viz. Rs.10-9-0 requires recovery.

(b) Sanction of the Inspector of Schools is required to the substitution of the new boarder in the vacancy caused by the departure of the old boarder.

Name of old boarder	Harold Clarke.
Substitute.	Iris Lazaro.
Date of departure from home of the old boarder.	10-12-1931.
Date of joining of the new boarder.	19-1-1932.
Interval.	0-1-10
Excess payment at Rs.8/- per mensem.	10-9-0

Cadet

No. of item.	Replies by the Inspector of Schools.

must be pointed out that these children were in the Orphanage prior to the date on which boarding grants were claimed on their behalf. The Correspondent is not bound to obtain destitution certificates on behalf of those she admits to the Orphanage, although, in fact, no admissions are made of children who are not destitute. She obtained the formal certificates of destitutes from the District Magistrate when the time came to apply for the boarding grants. The presumption necessary is that the children were destitute during the few months between the time of their admission and the time of issue of a destitution certificate on their behalf.

(Regarding Number 14 on statement II - Irene Peters. This girl left the Orphanage on 15-10-1932 according to the records in my office and Margaret Pereira was substituted on that date. I do not know on what authority the Audit Officer has altered the dates given in my file from 15-10-1932 to 15-10-1931).

1931 is presumably a clerical error for 1932

In order to avoid future criticism on this point I shall ask the Correspondent to obtain the destitution certificates of all new admissions to the Orphanage if she wishes subsequently, to apply for boarding grants on behalf of those who are admitted.

Para 5 (b)(i) All periods are calculated to the nearest month. In actual practice last year the short payments in respect of the children who left before completing the half month in the Orphanage more than balanced by the excess payments in respect of those who left after the 15th of the month. There is therefore no case for the recovery of the amount specified by the Audit Officer.

(ii) The interval referred to represents the period during which the school was closed for Xmas vacation. The break in this case was overlooked, and the mistake is regretted. In accordance with the Rule which as I have stated in the preceding para, is followed in the case of broken periods, I shall ask the Correspondent to refund the sum of Rs.16/- i.e., grant for 2 months.

No. of item.	Remarks by Accountant General.

6. Cadet Grants.

In his Proceedings No. 285/8-24 dated 23-1-1933, the Inspector of Schools, Coorg and Bangalore sanctioned the following cadets - Grants aggregating Rs.896/-

	Cadet.	Rs.
i. St. Joseph's European High School.	42	336
ii. Bishop Cotton School, Bangalore.	49	392
iii. Baldwin Boys High School, Bangalore.	21	168
		896

In reply to a reference from the Inspector of Schools about how the amounts drawn in 1931-32 were utilised, the following information was obtained from the Schools concerned.

i. St. Joseph's European High School.

Expended in connection with the Science Laboratory. Rs.400/-

ii. Bishop Cotton School, Bangalore.

(a) Messing of cadets in camp.
(b) Extension and maintenance of the rifle range and maintenance of the armoury and
(c) provision of gear for cricket, hockey and football.

iii. Baldwin Boys High School, Bangalore.

(a) Part of messing during A.F.(1) Camp. Cleaning and washing of uniforms, giving the A.F.(1) boys a Picnic or Tea.

(b) A grant to athletic club.

(c) A grant to annual athletic sports.

It will be seen that the amounts of grants were not fully spent on the object for which they were sanctioned - Vide items (1) ii(c) and (iii) b and c in para 2 above. The portion of the grants deviated for other purposes should be refunded. It is suggested that the provions of the rule be impressed upon the Institutions and at the close of every year, the heads of the institutions for which cadet grants have been given circularised to refund into the Treasury any amount that was not spent on the objects for which the grant was given.

No. of item.	Replies by the Inspector of Schools.

Para 6. The usual practice is for schools to spend such amount of the grant as is necessary to meet expenses connected with camp and A.F.(I) activities generally, and to spend any excess on games. In the one case in which there appears to have been a departure from this practice i.e. St. Joseph's European High School, camp expenses were incurred in September and met from general school funds. When asked, the Correspondent stated the object on which the actual grant was spent at the time of its receipt. Eventually the school funds were reimbursed for the previous expenditure on the camp. But Government is fully protected in this matter, for, in assessing the teaching grants to these three European Boys' schools, I invariably deduct from the expenditure given under games etc., in the financial statement, the amount paid as Cadet grant and allow as admissible expenditure only what remains. In this way, I can be sure that the Cadet grant is not used for any irregular purpose.

I may add that there is no mention in the Code of Regulations for European Schools of the method in which this grant should be utilised, nor, I understand, is there any such restriction in Madras, when a similar grant is paid.

The Audit Officer's objection on this point is, in my opinion, invalid.

No. of item.	Remarks by Accountant General.

7. St. Patrick's School and Orphanage and St. Joseph's Convent Free Primary School.

Purchase of books.

Sanctions were accorded towards purchase of books for the use of pupils to a grant of

(i) Rs.175/- for St. Patrick's School and Orphanage Vide Inspector's Memorandum No.2937 dated 1-11-1932 and

(ii) Rs.104-5-0 for St. Joseph's Convent Free Primary School vide Inspector's memorandum No.2725/2-24 dated 14-10-1932.

It may be stated under what rule the above sanctions were accorded.

In this connection, it may be pointed out that, in Madras, Rules provide for the supply of books etc., to poor pupils of both Indian Schools (Vide Article 58 (iii) of the Grant in aid Code) and European Schools (Vide Art. 166 of the Code of Regulations for European Schools). In Bangalore, the Grant-in-Aid Code Rule 50 (iii) provides for such grants to Indian Schools. It is not clear whether Article 44 (b) of the Code of Regulations for European Schools, Bangalore implies provision for such grants in respect of European Schools.

No. of item.	Replies by the Inspector of Schools.
Para 7.	This case is really covered by Article 44(b) and since the sanction of the amounts was within my financial powers, and on the analogy of Article 50 (iii) in the Grant-in-Aid Code for Indian schools, I sanctioned these amounts.

28

~~14~~

No. of item.	Remarks by Accountant General.

8. Furniture Grant.

Wesleyan English Girls' School, East Parade.

\- - -

In Inspector's proceedings No. 2798/2-24 dated 18-10-1932 sanction was accorded for the payment of Rs.170/- being half the cost of the following articles of furniture required for the use of the Home attached to the institution. As under Rule 44(b) Special Grant can be sanctioned only towards the purchase of school furniture and not of furniture for homes attached to the schools the sanction of the Hon'ble the Resident is required to the payment of this grant under Rule 44(e) of the Code of Regulations for European Schools.

4 Tables at Rs.30/-		Rs.120/-
8 benches at Rs.15/-		Rs.120/-
20 Cots	5/-	Rs.100/-
		Rs.340/-
Half the grant.		Rs.170/-

Sd. K.R.Rama Iyer

Examiner, O.A.D.

O/C

No. of item.	Replies by the Inspector of Schools.

Para 8. It has always been presumed that Building and Furniture grants were payable in respect of equipment to hostels attached to schools, as well as to the schools themselves. The term "school" in Article 44(b) has always been understood to connote "school and hostels, if any, attached thereto". Article 50 (1) of the Indian Code provides specifically for the award of such grants to hostels and there is no point in differentiating between Indian and European Schools in this matter.

Sd. F. Edmonds,

Inspector of Schools,
Coorg and Bangalore.

No. 490/10/29
22-2-1934.

O/C

BJ

Statement No. I.

Name of boarder for whom grant was sanctioned.	Name of substitute for whom it was utilised.	Date of leaving the institute and of substitution.
1. J. Mages.	Bealrice Aldworth.	10-12-1931.
2. Durischester	Manoco Maley.	"
3. D. Dariot.	G. D'Silva	"
4. A. Whiaker	L. D'Silva	30-9-1931.
5. S. Forseca	Lovie Edmand	31-7-1931
6. Doris Johnson	Annie Johnson	10-12-1931
7. M. Cooper	Mowis Grogan	"
8. M. Courtney	Bealince Johnson	15-12-1931
9. Anthony Rozario	Lilian Johnson	10-12-1931
10. Robin Cooper	B. Edward	"
11. May Doriat	Patnick Waviright	"
12. M. Sylk.	Zeno Posseonosky	15-6-1931
13. Val Jones	M.M.Swéney	30-6-1931
14. M.Davidson	Grace Canter	10-12-1931
15. B. Daviz	Lily Mascaremba	15-6-1931
16. Alice D'viezes	Stanley Anthony	10-12-1931
17. M. Philips	Mariel Edmands	10-12-1931
18. M.Morton	Harold Daniel	31-10-1931
19. D.Figradoe	Lowe James.	10-12-1931
20. Estille Davidson	Simon D'Mello.	

Destitutes Certificates previously furnished i.e. before availing the grant.

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O/C

No. II

St. Agnes Poor School - Bangalore.

	Name of boarder for whom grant was sanctioned by the Inspector for the year 31-32.	Date of leaving the home.	Name of substitute for whom the grant was utilised for the rest of the year.	Date of admission into the home.	Date of destitution certificate.	Date from which the grant was utilised for the substitute.	Period for which irregular payment was made. (Col. 7 - 8).	Amount of excess payment.
1.	Phyllis Davis	10-12-31	Matilda Schiller	25-11-31	26-5-32	10-12-31	5 months 17	44 2 0
2.	Cyril Morton	10-12-31	Joyce Wolfe.	1-5-31	-do-	10-12-31	5 " 17	44 2 0
3.	J.Davey	30-5-31	Kathleen Enos	16-5-31	-do-	30-5-31	1 " 27	94 15 0
4.	Ivy Barness	23-6-31	Maris Bell	26-5-31	-do-	23-6-31	1 " 3	88 8 0
5.	M.Fernandez.	10-12-31	Ophelia Henducks	7-5-1931	-do-	10-12-31	5 " 17	44 2 0
6.	K.Fernandez.	10-12-31	John Benbow	23-9-31	-do-	"	-do-	44 2 0
7.	Peter Smith	29-2-32	Cissy D'Silva	22-1-32	-do-	29-2-1932	2 16	22 12 0
8.	Eric Shepherd	10-12-31	D.Gonsalves	5-6-31	-do-	10-12-31	5 17	44 2 0
9.	M.Nickolas	26-2-32	Rosie Periria	26-2-26	-do-	26-2-32	2 29	23 9 0
10.	Harold Smith	28-2-32	David Reid	20-1-32	-do-	28-2-32	2 27	23 0 0
11.	Iris Hopkins.	3-5-32	Barbara Mathew	1-4-32	-do-	3-5-32	- 23	5 15 0
12.	Jos Pinto	8-3-32	Agnes Lawrence	12-3-32	-do-	8-3-32	2 19	20 10 0
13.	Sylira Dias	13-7-31	Yvonne Ledger	14-9-30	-do-	13-7-31	10 14	83 5 0
14.	Irene Peters	15-10-31	Margaret Pereira	26-2-32	-do-	15-10-31	7 12	58 13 0

- - - - - -

O/C

12

S.N. 3

132

DEPARTMENT.

BRANCH.

File No.

Serial No.

Grouped MS 15/9/34

Draft

Letter / Memorandum / Telegram

Class for telegrams: Ordinary / Express / Urgent* / Priority / Clear Line†

*Only for Foreign Telegrams.

†Not for Foreign Telegrams.

To be issued on	Issued on
1st Reminder	
2nd Reminder	
3rd Reminder	

Heading :

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams.)

S.N. 5
P.U.C. 7

*Copy to be kept.

No. F.895-34 Dated 15/9/ 1934

From R.O. III

The Secy. to the Resident.

To

The Accountant General,
(O.A.D. Section), Madras.

Subject:-Audit of sanctions of grants-in-aid

Sir,

I am directed to refer to -- your letter No. O.A.33c-11-465/33-34, dated the 8th Decr. 1933, and to return one copy of the -- report on the test-check of sanctions accorded during 1932-33 to grants-in-aid to educational -- institutions in Bangalore, with - the replies of the Inspector of Schools, Coorg and Bangalore, and the Hon'ble the Resident's orders thereon.

I have etc.,

Clone 28/8

Secy. to the Residen

Copy

S. 5.
MGIPC—81—2?? (S?S) DGP.—(M-260)—27-4-33—50,00? Pads

Copy with a copy of the Orders forwarded to the Inspector of Schools Coorg and Bangalore, for information and necessary action.

S. Singaroyan
16-2-34

17.2.34

H.S.M.14

134

DEPARTMENT.

BRANCH.

File No.

Serial No.

Letter
Memorandum
Telegram

Draft

Proved.
MS
15.9.34

Class for telegrams

Ordinary
Express
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Clear Line†

*Only for Foreign Telegrams.

†Not for Foreign Telegrams.

To be issued on	Issued on
1st Reminder	
2nd Reminder	
3rd Reminder	

Heading :

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

P.n.c.I
S.M.S

(Code word for telegrams.)

Engl. & P.n.c.I form sheets

do — remarks &c.

No. F.895-34 R.O.II Dated 15/9/ 1934

To

Proceedings of the Hon'ble the Resident in Mysore.

Read:- Letter No. O.A. 33C-11-465/33-34, dated the 8th Dec. 1933, from the A.G., Madras, forwarding the report on the test check of sanctions to grants-in-aid to Educational Institutions in the C.&.M. Stn., Bangalore and the replies of the Inspector of Schools, Coorg and Bangalore.

Order

The Hon'ble the Resident is pleased to pass the following orders on the report on the test check:-

Para I, II and III of the Report.

The action proposed by the Inspector of Schools is approved.

Para. IV of the Report.

Instructions similar to these contained

S. 6.
MGIPS—81—2?? (TPS) D&P—(N-260)—27-4-32—30,000.

contained in the Proceedings of the Director of Public Instruction, Madras, should be issued for the guidance of the schools in the Civil & Military Station.

Para. V of Report.

A register will be maintained in the Resident's office from the year 1934-35 onwards.

Para VI (1) of the Report.

As the Inspector is responsible for the accuracy of the figures on the basis of which he recommends the grant, it is not considered necessary that he should attest the figures.

It would, in fact, be impossible for him to do so; and the most that he can be expected to do is what he does at present, namely to carry out a certain number of "test checks" of sets of figures selected at random at the time of his inspection.

Page 8 ante

Para VI (2) of the Report.

The Inspector should obtain full details of expenditure from the schools and send them to this office when recommending supplementary grants.

Para VI (3) of the Report.

In the circumstances explained by the Inspector of Schools the present procedure may continue.

Para VII of the Report.

As the figures relating to expenditure in this case are furnished by the President, Municipal Commission, and as the Commission have their own auditor to check their accounts, a further check in respect of details on the part of the Inspector does not seem necessary called for.

Clone 28/8

Secretary to the Resident.

The Accountant General, Madras.
The Inspector of Schools, Coorg & B/e

S. 1. 211

DEPARTMENT.

BRANCH.

File No.

Serial No.

Issued
Proved
MS
15.9.

Draft Letter / Memorandum / Telegram

Class for telegrams: Ordinary / Express / Urgent* / Priority / Clear Line†

*Only for Foreign Telegrams.

†Not for Foreign Telegrams.

No. 895-34 Dated 15th Sept 1934.

PROCEEDINGS OF THE HON'BLE THE RESIDENT IN MYSORE.

To be issued on

Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading :

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams.)

Read:- Letter No.O.A.33-C-11-534/33-34, dated the 19th December 1933 from the Accountant General, Madras, forwarding the test check of sanctions to Educational Institutions in the Civil and Military Station Bangalore and the replies of the Inspector of Schools Coorg and Bangalore.

O R D E R.

The Hon'ble the Resident is pleased to pass the following orders on the report on the test check:-

Para 1.

The Inspector takes action under Article 24 of the Grant-in-Aid Code with due regard to the result of his inspection under Article 21; and unless he is satisfied that a school fulfills the conditions of attendance he is not expected to recommend a grant for such schools, except in special circumstances, which shall be placed on record.

Para 2

S. 5.
MGIPG—81—207 (GPS) DGF—(M-260)—27-4-32—60,000 Pads.

Para 2.

The statement of loss of fee income should invariably be furnished by schools for record in the office of the Inspector of schools.

Para 3.

The scheme approved by the Inspector for scholarships and fee remission referred to in Article 34(ii)(b) of the Code should be made available for audit.

Para 4.

The deviation of the sanction accorded by the Hon'ble the Resident was irregular. It should not recur. As the net grant sanctioned by the Hon'ble the Resident has not been exceeded by the purchase of a demonstration table at higher cost, the excess of Rs.5/- need not be recovered.

Para 5(a)

The action proposed by the Inspector is approved.

Para 5(b)(i). The Hon'ble the Resident agrees with the Inspector that there is no case for the recovery of the amount.

Para 5(b)(ii).

The excess payment for broken period calculated to the nearest month, namely Rs.16/-, must be recovered.

Para 6.

* S.N. 17 slip (M)
348-95

Para 6.

A copy of letter from the Govt. of India in the Foreign Department No.376-I.A.,* dated the 29th January 1906, sanctioning the payment of Cadet grants to schools in the Civil and Military Station, Bangalore is enclosed As there is no mention in the letter of the method in which these grants should be utilised, it is not proposed to take any action on this paragraph. The Inspector's reply shows that the interests of Government are fully protected.

Para 7.

The Inspector is competent to sanction the grant under Article 44 (b) read with Article 44(f) of the Code of Regulations for European Schools.

Para 8.

The Hon'ble the Resident agrees with the Inspector that the term "School" in Article 44(b) of the Code should be held to connote "School and hostels, if any, attached thereto". The sanction accorded by the Inspector for the payment of Rs.170/- for purchase of furniture to the Home (Hostel) attached to the School is therefore in order.

Clone 28/8

SECRETARY TO THE RESIDENT

To

The Accountant General, Madras.
The Inspector of Schools, Coorg and Bangalore.

17.2.34

39

Draft.

No. 895-/~~dated~~ the 15-th Sept 1934.
R.O.II

From
The Secretary to the Resident.

To
The Accountant General,
(O.A.D) Section, Madras.

Audit of sanction of grants-in-Aid

Sir,

I am directed to refer to your letter No.O-A-33C-11-534/33-34, dated the 19th December 1933, and to return one copy of report on the test check of sanctions accorded during 1932-33 to grants-in-aid to educational institutions in Bangalore, with the replies of the Inspector of Schools, Coorg and Bangalore, and the Hon'ble the Resident's orders thereon.

I have etc.,

28/9

SECRETARY TO THE RESIDENT.